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**SPECIAL INSTRUCTIONS FOR COMPLETING THE THIRD  
QUARTER IFTA RETURN FOR THE STATE OF GEORGIA**

Pursuant to the Executive order issued by Governor Sonny Perdue exempting the state excise tax and the state prepaid taxes for the period September 3, 2005 through September 30, 2005, carriers who operated in the State of Georgia during that period should prepare their third quarter IFTA return in the following manner:

When completing the IFTA return, the **total Georgia miles** and the **total Georgia gallons** should include the miles and gallons for the entire quarter. When completing **column I (taxable miles)**, carriers should exclude the **Georgia** miles operated from the period September 3, 2005 through September 30, 2005. This method will allow carriers to maintain the correct MPG.

**It should be noted that carriers must be careful not to include any purchases made in the State of Georgia during the period September 3, 2005 through September 30, 2005 in column L (tax paid gallons).**

**Carriers must maintain records to support their return for a period of four (4) years.**